I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below.

Attorney Docket No.: 060943-0058

March 15, 2006

Jessica C. Stahnke Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of:

Kwang Gi Lee

Confirmation No. 3689

Serial No.: 10/751,023

Art Unit: 3616

December 31, 2003 Filed:

Examiner: Fleming, Faye M.

For: IMPACT ABSORPTION STRUCTURE

Attorney Docket No.: 060943-0058

OF A STEERING COLUMN COVER FOR

(Formerly 11036-058-999)

A VEHICLE

AMENDMENT AND RESPONSE TO OFFICE ACTION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

Applicants submit the following amendments and remarks in response to the detailed Office Action mailed December 15, 2005, and respectfully request the amendments and remarks be entered in the file of the above identified application.

Claims are provided in the listing of the claims, which begins on page 2.

Remarks begin on page 3.